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## DEPARTMENT OF THE TREASURY

Submission for OMB Review; Comment Request

**August 25, 2014**

The Department of the Treasury will submit the following information collection request to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, Public Law 104-13, on or after the date of publication of this notice.

**DATES:** Comments should be received on or before **[INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

**ADDRESSES:** Send comments regarding the burden estimate, or any other aspect of the information collections, including suggestions for reducing the burden, to (1) Office of Information and Regulatory Affairs, Office of Management and Budget, Attention: Desk Officer for Treasury, New Executive Office Building, Room 10235, Washington, DC 20503, or e-mail at [OIRA\\_Submission@OMB.EOP.gov](mailto:OIRA_Submission@OMB.EOP.gov) and (2) Treasury PRA Clearance Officer, 1750 Pennsylvania Ave. NW., Suite 8141, Washington, DC 20220, or email at [PRA@treasury.gov](mailto:PRA@treasury.gov).

**FOR FURTHER INFORMATION CONTACT:** Copies of the submissions may be obtained by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1295, or viewing the entire information collection request at [www.reginfo.gov](http://www.reginfo.gov).

**Internal Revenue Service (IRS)**

OMB Number: 1545-1420.

Type of Review: Revision of a currently approved collection.

Title: Claim for Refund of Excise Taxes.

Form: Form 8849.

Abstract: Internal Revenue Code sections 6402, 6404, 6511 and sections 301.6402-2, 301.6404-1, and 301.6404-3 of the regulations, allow for refunds of taxes (except income taxes) or refund, abatement, or credit of interest, penalties, and additions to tax in the event of errors or certain actions by IRS. Form 8849 is used by taxpayers to claim refunds of excise taxes. Changes were made to Form 8849's Schedule 3 as a result of the expiration of credits for biodiesel and renewable diesel, and alternative fuel and alternative fuel mixtures after December 31, 2013. These credits had previously expired at the end of 2011 and were extended retroactively in 2013. As a result of the expiration, Schedule 3 is only used to claim the Alternative Fuel Credit, for Liquefied Hydrogen.

Affected Public: Businesses or other for-profits; Not-for-profit institutions; Individuals or households; Farms; State, local, or tribal governments.

Estimated Annual Burden Hours: 923,026.

OMB Number: 1545-2200.

Type of Review: Extension without change of a currently approved collection.

Title: Form 8944--Preparer Hardship Waiver Request; Form 8948--Preparer Explanation for Not Filing Electronically.

Form: Form 8944, Form 8948.

Abstract: Specified tax return preparers use Form 8944 to request an undue hardship waiver from the Internal Revenue Code section 6011(e)(3) requirement to electronically file returns of income tax imposed by subtitle A on individuals, estates, and trusts. Form 8948 is used only by specified tax return preparers to explain why a particular return is being filed on paper. The form is used by specified tax return preparers to identify returns that meet allowable exceptions to the electronic filing requirement.

Affected Public: Businesses or other for-profits.

Estimated Annual Burden Hours: 18,270,900.

**Brenda Simms**

Treasury PRA Clearance Officer

**BILLING CODE: 4830-01**

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